

STATE OF IOWA  
PROPERTY ASSESSMENT APPEAL BOARD

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**Jon P. Moffitt,**  
Petitioner-Appellant,

v.

**Dallas County Board of Review,**  
Respondent-Appellee.

**ORDER**

**Docket No. 09-25-1105**  
**Parcel No. 08-08-101-002**

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On June 11, 2010, the above-captioned appeal came on for hearing before the Iowa Property Assessment Appeal Board. The appeal was conducted under Iowa Code section 441.37A(2)(a-b) and Iowa Administrative Code rules 701-71.21(1) et al. Petitioner-Appellant Jon P. Moffitt was self-represented, participated by telephone, and submitted evidence in support of his petition. The Dallas County Board of Review designated County Attorney Wayne Reisetter as its legal representative and submitted evidence in support of its decision. County Assessor Steve Helm represented the Board of Review at hearing. The Appeal Board now having reviewed the record, heard the testimony, and being fully advised, finds:

***Findings of Fact***

Jon P. Moffitt, owner of property located at 29412 Woodland Hills Drive, Dallas Center, Iowa, appeals from the Dallas County Board of Review decision reassessing his property. The real estate was classified residential for the January 1, 2009, assessment and valued at \$886,820; representing \$117,500 in land value and \$749,320 in the improvement value. Moffitt protested to the Board of Review on the grounds that the property's assessment is not equitable under Iowa Code section 441.37(1)(a), that the property was assessed for more than authorized by law under section 441.37(1)(b) and that there had been a downward change in value under sections 441.37(1) and 441.35(3). We note Moffitt's claim of downward change in value in an assessment year is akin to a

challenge on market value and a ground he has already pled before the Board of Review. *See Dedham Co-op Assn'n. v. Carroll County Board of Review*, 2006 WL 1750300 (Iowa Ct. App. 2006).

Therefore, this Board will only consider the claims of over-assessment and equity. In response to the protest, the Board of Review reduced the assessed value to a total of \$795,080; representing \$117,500 in land value and \$677,580 in building value stating, "after consideration of all data presented to the Board of Review, assessment was changed." Moffitt then appealed to this Board on the same grounds. Moffitt seeks \$414,782 in relief and values the property at \$380,298.

According to the property record card, the subject property is a one-story, frame dwelling built in 2006 with 2987 square feet of living area. It also has a 2200 square-foot basement with 92 square feet of finish. The subject property has an 837 square-foot, attached garage, and the site consists of 6.380 acres. It is in normal condition and has a 1+20 quality grade.

At hearing, Moffitt submitted six properties that, in his opinion, are comparable. The properties' sales prices range in value from \$184,000 to \$380,000 and are current sales. The data submitted by Moffitt covered a wide range of sales prices and was not adjusted to the subject property. Also, pointed out on cross-examination, the properties included a one-half story property. For these reasons, it is difficult to determine whether the sales prices of those properties reflect the market value of the subject property.

Moffitt introduced evidence of an independent appraisal conducted by Rally Appraisal, LLC, West Des Moines, Iowa. The appraisal included a cost approach to value of \$720,088 and a market approach to value of \$720,000. The final estimate of value was \$720,000. Although the appraisal is dated June, 2009, the date is reflective of the January 1, 2009, assessment date.

Moffitt testified that he is trying to sell the property. He has been informed by a realtor that the market value is between \$450,000 and \$550,000. Moffitt has a greater amount invested and currently rents out (or leases) the subject property at \$2200 per month which is below his actual costs of \$3600.

The Board of Review data was included in the certified record. The Board of Review did not have any witness or evidence to support the assessment.

The data submitted by Moffitt regarding his equity claim was not adjusted to the subject property and the identified properties were not comparable to the subject property. No adjustments were made for size, condition, or construction type. We find Moffitt has failed to provide persuasive evidence to support his equity claim.

Reviewing all the evidence, we find that the appellant has provided evidence to prove that the subject property is over-assessed. We do find that the best evidence is the appraisal by Rally Appraisal that supports an amount of \$720,000.

### *Conclusions of Law*

The Appeal Board based its decision on the following law.

The Appeal Board has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A (2009). This Board is an agency and the provisions of the Administrative Procedure Act apply to it. Iowa Code § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). The Appeal Board determines anew all questions arising before the Board of Review related to the liability of the property to assessment or the assessed amount. § 441.37A(3)(a). The Appeal Board considers only those grounds presented to or considered by the Board of Review. § 441.37A(1)(b). But new or additional evidence may be introduced. *Id.* The Appeal Board considers the record as a whole and all of the evidence regardless of who introduced it. § 441.37A(3)(a); *see also Hy-vee, Inc. v. Employment Appeal Bd.*, 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption that the assessed value is correct. § 441.37A(3)(a).

In Iowa, property is to be valued at its actual value. § 441.21(1)(a). Actual value is the property's fair and reasonable market value. *Id.* "Market value" essentially is defined as the value



established in an arm's-length sale of the property. § 441.21(1)(b). Sales prices of the property or comparable properties in normal transactions are to be considered in arriving at market value. *Id.* If sales are not available, "other factors" may be considered in arriving at market value. § 441.21(2). The assessed value of the property "shall be one hundred percent of its actual value." § 441.21(1)(a).

To prove inequity, a taxpayer may show that an assessor did not apply an assessing method uniformly to similarly situated or comparable properties. *Eagle Food Centers v. Bd. of Review of the City of Davenport*, 4997 N.W.2d 860, 865 (Iowa 1993). Alternatively, a taxpayer may show the property is assessed higher proportionately than other like property using criteria set forth in *Maxwell v. Shriver*, 275 Iowa 575, 133 N.W.2d 709 (1965). The evidence submitted did not support Moffitt's contention that the property is inequitably assessed.

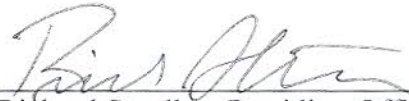
In an appeal that alleges the property is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(b), there must be evidence that the assessment is excessive and the correct value of the property. *Boekeloo v. Bd. of Review of the City of Clinton*, 529 N.W.2d 275, 277 (Iowa 1995). The record provides this Board with persuasive evidence that the current assessed valuation is more than authorized by law, and the appraisal is credible evidence of the fair market value of the subject property.

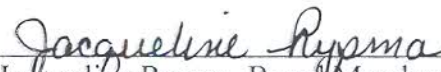
We modify the assessment of the Jon P. Moffitt property as determined by the Board of Review. The Appeal Board determines that the property assessment as of January 1, 2009, is \$720,000; representing \$117,500 in land value and \$602,500 in dwelling value.

The Secretary of the State of Iowa Property Assessment Appeal Board shall mail a copy of this Order to the Dallas County Auditor and all tax records, assessment books and other records pertaining to the assessment referenced herein on the subject parcels shall be corrected accordingly.

THE APPEAL BOARD ORDERS that the assessment of the Moffitt property, located at 29412 Woodland Hills Drive, Dallas Center, Iowa, as of January 1, 2009, set by the Dallas County Board of Review, is modified.

Dated this 17 day of August, 2010.

  
Richard Stradley, Presiding Officer

  
Jacqueline Rypma, Board Member

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Certificate of Service	
The undersigned certifies that the foregoing instrument was served upon all parties to the above cause & to each of the attorney(s) of record herein at their respective addresses disclosed on the pleadings on <u>8/17</u> , 2010.	
By:	<input checked="" type="checkbox"/> U.S. Mail <input type="checkbox"/> FAX
	<input type="checkbox"/> Hand Delivered <input type="checkbox"/> Overnight Courier
	<input type="checkbox"/> Certified Mail <input type="checkbox"/> Other
Signature	